GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017- Amendment to G.O.Ms.No.264, Revenue (CT-II) Department, dated 29.06.2017 and G.O.Ms.No.448, Revenue(CT-II)Department, dated 21.08.2018– Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.544 **Dated:25/07/2022**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt: 07-06-2017.
2. Go.Ms.No.264, Revenue (CT-II) Department, dated 29.06.2017
3. Go.Ms.No.448, Revenue (CT-II) Department, dated 21.08.2018
4. Notification No.09/2022-Central Tax (Rate), dated 13-07-2022 issued by the Government of India Ministry of Finance Department of Revenue.
5. From the CCST's Lr. No.REV03-12039/116/2022-GST, 18/07/2022

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 25-07-2022

NOTIFICATION

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government issued in Go.Ms.No.264, Revenue(CTII) Department, dated 29.06.2017 and Go.Ms.No.448, Revenue(CTII) Department, dated 21.08.2018 namely :-

AMENDMENT

In the said notification,

i. in the opening paragraph, in the proviso, in clause (i), for the words and figure "serial numbers 1", the words, figure and letters "serial numbers 1AA" shall be substituted;

ii. in the TABLE, S. No. 1 shall be re-numbered as S. No. 1AA, and before S. No. 1AA as so re-numbered, the following serial numbers and entries shall be inserted, namely :-

(1)	(2)	(3)
"1A.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1B	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1C	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.
1D	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
1F	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.

Contd.,2

1G	15 13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
1H	15 14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
1I	15 15	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.
1J	15 16	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter- esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
1K	15 17	Edible mixtures or preparations of vegetable fats or vegetable oils or of fractions of different vegetable fats or vegetable oils of this Chapter, other than edible fats or oils or their fractions of heading 1516
1L	15 18	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516
1M	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
1N	2702	Lignite, whether or not agglomerated, excluding jet
1O	2703	Peat (including peat litter), whether or not agglomerated"

2. This notification shall be deemed to have come into force with effect on from 18th day of July, 2022.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N GULZAR
SECRETARY TO GOVERNMENT (CT)

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

Copy to:
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training)
The P.S.to Secretary to Government (CT & Finance).
Sf/Sc.

//FORWARDED BY ORDER//

S. E. Aravind
SECTION OFFICER